



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 2747
CRIVITZ, WI 54114

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ**Utility Address:** P.O. BOX 2747
CRIVITZ, WI 54114**When was utility organized?** 11/9/1978**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARILYN L PADGETT**Title:** WATER UTILITY CLERK**Office Address:**P.O. BOX 2747
CRIVITZ, WI 54114**Telephone:** (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:** CRIVITZ@CYBRZN.COM

Individual or firm, if other than utility employee, preparing this report:

Name: DEL W. HENQUINET**Title:** CPA**Office Address:** HENQUINET UNGER WALTERS SC1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143**Telephone:** (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:** del@huwcpa.com

President, chairman, or head of utility commission/board or committee:

Name: CHARLES LARSEN**Title:** CHAIRMAN**Office Address:**P.O. BOX 2747
CRIVITZ, WI 54114**Telephone:** (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:** CRIVITZ@CYBRZN.COM

Are records of utility audited by individuals or firms, other than utility employee? YES**Date of most recent audit report:** 12/31/2001**Period covered by most recent audit:** 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GLEN A FRANZEN**Title:** UTILITIES OPERATOR**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

Telephone: (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

Name: LARRY DESCHANE**Title:** ASST. UTILITIES OPERATOR**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

Telephone: (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

Name: MARILYN L PADGETT**Title:** CLERK TREASURER**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

Telephone: (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:**

Name of utility commission/committee: CHARLES LARSON, JEFF MURSAU

Names of members of utility commission/committee:

MR GEORGE H GOCHT

MR CHARLES LARSEN, CHAIRMAN

MR JEFF MURSAU

MR LUKE WESTRICH

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: HENQUINET, UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143-0000

Contact Person: DEL W HENQUINET

Title: CPA

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: huwcpa.com

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999

Provide a brief description of the nature of Contract Operations being provided:

AUDIT FINANCIAL STATEMENT OF VILLAGE OF CRIVITZ

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	147,578	134,510	1
Operating Expenses:			
Operation and Maintenance Expense (401)	76,593	59,588	2
Depreciation Expense (403)	45,987	45,613	3
Amortization Expense (404)	0	0	4
Taxes (408)	45,675	45,904	5
Total Operating Expenses	168,255	151,105	
Net Operating Income	(20,677)	(16,595)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(20,677)	(16,595)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,382	3,367	9
Miscellaneous Nonoperating Income (421)	1,294	1,063	10
Total Other Income	2,676	4,430	
Total Income	(18,001)	(12,165)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(18,001)	(12,165)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	3,170	3,168	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,035	5,794	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,205	8,962	
Net Income	(25,206)	(21,127)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	151,581	172,708	19
Balance Transferred from Income (433)	(25,206)	(21,127)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	126,375	151,581	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
MONEY MARKET	1,382	4
Total (Acct. 419):	1,382	
Miscellaneous Nonoperating Income (421):		
INSURANCE CLAIMS	1,294	5
Total (Acct. 421):	1,294	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	147,578	0	0	0	147,578	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	147,578	0	0	0	147,578	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,560,562	2,550,836	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	649,551	602,019	2
Net Utility Plant	1,911,011	1,948,817	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,515	2,098	6
Special Funds (125)	56,427	86,557	7
Total Other Property and Investments	57,942	88,655	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,048	10,439	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,124	19,391	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,958	0	14
Materials and Supplies (150)	4,846	4,806	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	34,976	34,636	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,169	6,339	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,169	6,339	
Total Assets and Other Debits	2,007,098	2,078,447	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,795	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	126,375	151,581	23
Total Proprietary Capital	128,170	151,581	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	85,540	126,599	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	85,540	126,599	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,489	12,605	28
Payables to Municipality (233)	4,483	6,205	29
Customer Deposits (235)			30
Taxes Accrued (236)	39,387	43,556	31
Interest Accrued (237)	1,247	1,836	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	46,606	64,202	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,746,782	1,736,065	38
Total Liabilities and Other Credits	2,007,098	2,078,447	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,560,562	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,560,562	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	649,551	0	0	0	9
Total Accumulated Provision	649,551	0	0	0	
Net Utility Plant	1,911,011	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	602,019				602,019	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,987				45,987	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	794				794	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
CORRECT ACCNTING ERRORS	3,442				3,442	12
Total credits	50,223	0	0	0	50,223	13
Debits during year						14
Book cost of plant retired	2,265				2,265	15
Cost of removal					0	16
Other debits (specify):						17
ACCUM DEP OF ASSETS RET	426				426	18
Total debits	2,691	0	0	0	2,691	19
Balance End of Year	649,551	0	0	0	649,551	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,846	4,806	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,846	4,806	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 GENERAL OBLIGATION BOND	6,339	3170	3,169	1
Total			3,169	
Unamortized premium on debt (251)				
NONE			0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
WATER SERVICE AT VILLAGE PARK	1,795	2
Balance end of year	1,795	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION FUND	02/15/1998	03/01/2003	4.10%	85,540	1
Total for Account 223				85,540	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,556	1
Accruals:		
Charged water department expense	45,675	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	45,675	
Taxes paid during year:		
County, state and local taxes	47,907	6
Social Security taxes	1,937	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	49,844	
Balance end of year	39,387	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO REFUNDING BOND	1,836	4,035	4,624	1,247	2
Subtotal	1,836	4,035	4,624	1,247	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,836	4,035	4,624	1,247	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,736,065	0	0	0	0	1,736,065	1
Add credits during year:							
For Services	10,717					10,717	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,746,782	0	0	0	0	1,746,782	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,515	2
Total (Acct. 124):	1,515	
Special Funds (125):		
GO REFUND BOND DEBT SERVICE	44,562	3
DEPRECIATION AND RESERVE FUND	11,865	4
Total (Acct. 125):	56,427	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,955	6
Electric		7
Sewer (Regulated)	2,169	8
Other (specify):		
NONE		9
Total (Acct. 142):	19,124	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL FUND HEALTH INSURANCE	2,924	13
GENERAL FUND FIRE PROTECTION	7,034	14
Total (Acct. 145):	9,958	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
DUE TO GENERAL FUND	4,483 18
Total (Acct. 233):	4,483
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,555,699	0	0	0	2,555,699	1
Materials and Supplies	4,826	0	0	0	4,826	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	625,785	0	0	0	625,785	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,741,423	0	0	0	1,741,423	6
Other (specify):					0	7
Average Net Rate Base	193,317	0	0	0	193,317	
Net Operating Income	(20,677)	0	0	0	(20,677)	8
Net Operating Income as a percent of						
Average Net Rate Base	-10.70%	N/A	N/A	N/A	-10.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	897	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	138,978	3
Other (Specify):		4
Total Average Proprietary Capital	139,875	
Net Income		
Net Income	(25,206)	5
Percent Return on Proprietary Capital	-18.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response - will review items against 2002 compliance. ele 1/28/03

July 24, 2002

Ms. Marilyn Padgett, Water Utility Clerk
Village of Crivitz Water Utility
P.O. Box 2747
Crivitz, WI 54114-2747

2001 Analytical Review DWCCA-1435-PJL

Dear Ms. Padgett:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$4,483 reported in Account 233 on page F-18 and follow this procedure in the future.
2. Please explain why the number of utility owned services not in use at the end of the year was once again not reported in column (h) of the Water Services schedule on page W 16. This issue has been discussed in the last two review letters. Please provide a corrected copy of page W-16 complete in all lines of column (h) and be sure to update the utility records so that this isn't an issue next year.
3. Please provide more detail regarding the \$1,294 reported in Account 421 on page F-2 described as insurance claims.
4. Please explain if the \$56,093 reported in Account 463 on page W-4 includes the adjustment for the discrepancy reported in that account in 2000 as was discussed in our letter of May 1, 2001, regarding our review of the 2000 annual report.
5. During our review we noted that it was reported in the footnotes to the Taxes schedule on page W-6 that no PSC remainder assessment was paid. However, our records indicate that \$164.73 was paid for the assessment that went out in September of 2001. Please be sure to report the remainder assessment in Account 408 in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1435.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	146,610	1
Total Sales of Water	146,610	
Other Operating Revenues		
Forfeited Discounts (470)	404	2
Other Water Revenues (474)	564	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	968	
Total Operating Revenues	147,578	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	56,786	5
General Operating Expenses (680-690)	19,807	6
Total Operation and Maintenance Expenses	76,593	
Other Operating Expenses		
Depreciation Expense (403)	45,987	7
Amortization Expense (404)		8
Taxes (408)	45,675	9
Total Other Operating Expenses	91,662	
Total Operating Expenses	168,255	
NET OPERATING INCOME	(20,677)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	100	377	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	100	377	
Metered Sales to General Customers (461)				
Residential	359	18,076	46,885	4
Commercial	116	17,821	35,545	5
Industrial	1	155	308	6
Total Metered Sales to General Customers (461)	476	36,052	82,738	
Private Fire Protection Service (462)	2		573	7
Public Fire Protection Service (463)	1		56,093	8
Other Sales to Public Authorities (464)	15	3,866	6,829	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	496	40,018	146,610	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	56,093	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,093	
Forfeited Discounts (470):		
Customer late payment charges	404	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	404	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	564	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,972	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,768	3
Chemicals (630)	3,183	4
Supplies and Expenses (640)	8,989	5
Repairs of Water Plant (650)	4,452	6
Transportation Expenses (660)	1,422	7
Total Plant Operation and Maintenance Expenses	56,786	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,212	8
Office Supplies and Expenses (681)	1,821	9
Outside Services Employed (682)	1,285	10
Insurance Expense (684)	1,916	11
Employees Pensions and Benefits (686)	6,393	12
Regulatory Commission Expenses (688)	165	13
Miscellaneous General Expenses (689)	15	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,807	
Total Operation and Maintenance Expenses	76,593	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,670	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		933	2
Net property tax equivalent		42,737	
Social Security		2,938	3
PSC Remainder Assessment			4
Other (specify): NONE			5
Total tax expense		45,675	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.294364				3
County tax rate	mills		6.686218				4
Local tax rate	mills		10.556076				5
School tax rate	mills		13.795950				6
Voc. school tax rate	mills		2.385924				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.718532				10
Less: state credit	mills		2.001639				11
Net tax rate	mills		31.716893				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.556076				14
Combined School Tax Rate	mills		16.181874				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.737950				17
Total Tax Rate	mills		33.718532				18
Ratio of Local and School Tax to Total	dec.		0.792975				19
Total tax net of state credit	mills		31.716893				20
Net Local and School Tax Rate	mills		25.150700				21
Utility Plant, Jan. 1	\$	2,550,836	2,550,836				22
Materials & Supplies	\$	4,847	4,847				23
Subtotal	\$	2,555,683	2,555,683				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,555,683	2,555,683				26
Assessment Ratio	dec.		0.679400				27
Assessed Value	\$	1,736,331	1,736,331				28
Net Local & School Rate	mills		25.150700				29
Tax Equiv. Computed for Current Year	\$	43,670	43,670				30
Tax Equivalent per 1994 PSC Report	\$	32,623					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,670					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,455		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	102,335		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	117,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,259		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	260,063	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,869		23
Total Water Treatment Plant	2,869	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,455	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			102,335	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	117,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			138,259	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	260,063	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,869	23
Total Water Treatment Plant	0	0	2,869	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	250,721		26
Transmission and Distribution Mains (343)	1,416,879		27
Fire Mains (344)	2,526		28
Services (345)	307,192	4,535	29
Meters (346)	52,673	2,695	30
Hydrants (348)	101,554	1,055	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,131,545	8,285	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,646		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	26,517	3,706	38
Other Tangible Property (390)	0		39
Total General Plant	38,569	3,706	
Total utility plant in service directly assignable	2,550,836	11,991	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,550,836	11,991	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			250,721	26
Transmission and Distribution Mains (343)			1,416,879	27
Fire Mains (344)			2,526	28
Services (345)			311,727	29
Meters (346)	1,665		53,703	30
Hydrants (348)	600		102,009	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,265	0	2,137,565	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,646	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			9,406	37
Other General Equipment (379)			30,223	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	42,275	
Total utility plant in service directly assignable	2,265	0	2,560,562	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,265	0	2,560,562	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,564	3,564	1
February			3,247	3,247	2
March			3,864	3,864	3
April			4,154	4,154	4
May			5,019	5,019	5
June			5,948	5,948	6
July			8,617	8,617	7
August			7,147	7,147	8
September			4,672	4,672	9
October			4,389	4,389	10
November			3,623	3,623	11
December			3,405	3,405	12
Total annual pumpage	0	0	57,649	57,649	
Less: Water sold				40,018	13
Volume pumped but not sold				17,631	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				3,962	16
Volume related to equipment/system malfunction				12,302	17
Non-utility volume NOT included in water sales				10	18
Total volume not sold but accounted for				16,274	19
Volume pumped but unaccounted for				1,357	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				320	23
Date of maximum: 7/21/2001					24
Cause of maximum:					25
DRY YEAR HIGH USAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				25	26
Date of minimum: 4/7/2001					27
Total KWH used for pumping for the year				69,505	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY W	1	55	16	288,000	Yes	1
ST PAUL ROAD	2	172	10	324,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HIGHWAY W	ST PAUL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JACUZZI	SIMMONS	5
Year Installed	1979	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	400	8
Pump Motor or Standby Engine Mfr	GE	NEW MAN	10
Year Installed	1979	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1980		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	GAS		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	27,641	0	0	0	27,641
P	D	6.000	4,112	0	0	0	4,112
A	D	8.000	30,559	0	0	0	30,559
M	D	8.000	2,466	0	0	0	2,466
P	D	8.000	1,160	0	0	0	1,160
A	D	10.000	18,885	0	0	0	18,885
M	D	10.000	58	0	0	0	58
P	D	10.000	2,649	0	0	0	2,649
A	D	12.000	449	0	0	0	449
P	D	15.000	275	0	0	0	275
Total Within Municipality			88,254	0	0	0	88,254
Total Utility			88,254	0	0	0	88,254

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	539	3	0	0	542		1
P	1.500	1	0	0	0	1		2
M	1.500	8	1	0	0	9		3
M	2.000	5	0	0	0	5		4
P	2.000	2	0	0	0	2		5
P	4.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
P	8.000	1	0	0	0	1		9
Total Utility		559	4	0	0	563	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	549	12	5	(1)	555	112	1
1.000	23	0	0	0	23	18	2
1.250	0	0	0	0	0	0	3
1.500	8	0	0	0	8	3	4
2.000	7	2	0	0	9	2	5
3.000	3	0	0	(1)	2	2	6
4.000	1	0	0	0	1	1	7
Total:	591	14	5	(2)	598	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	360	86	1	7	0	101	555	1
1.000	2	15	0	3	0	3	23	2
1.250	0	0	0	0	0	0	0	3
1.500	0	7	0	1	0	0	8	4
2.000	0	7	0	2	0	0	9	5
3.000	0	1	0	1	0	0	2	6
4.000	0	0	0	1	0	0	1	7
Total:	362	116	1	15	0	104	598	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	141	1	1		141	2
Total Fire Hydrants	146	1	1	0	146	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 73

Number of distribution system valves end of year: 279

Number of distribution valves operated during year: 143

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SALARIES AND WAGES BASED ON STUDY OF TIME, WAGES FOR 2001 WAS ALLOCATED
50 PERCENT TO WATER AND 50 PERCENT TO SEWER.

CHEMICALS ORDERED AGVA-MAG TWICE IN 2001 VS ONCE IN 2000

PLANT REPAIR SEVERAL MAIN LEAKS HAD TO BE REPAIRED IN 2001

Taxes (Acct. 408 - Water) (Page W-06)

2001 NO PSC REMAINDER ASSESSMENT - NOTHING PAID

Water Services (Page W-16)

WATER SERVICE ADDED DURING YEAR WAS PAID BY CUSTOMERS

Meters (Page W-17)

TO CORRECT PRIOR YEAR ACCOUNTING ERROR
